



NOTE
ON THE
ADMINISTRATION OF THE STAMP
REVENUE IN BURMA

DURING THE YEAR ENDED THE 31st MARCH 1936

RANGOON
SUPDT., GOVT. PRINTING AND STATIONERY, BURMA
1937
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NOTE

ON THE

Administration of the Stamp Revenue in Burma During the year ended the 31st March 1936.

1. *Changes in the Law and Rules.*—The following changes were made during the year :—

(i) The increased rates of stamp duty prescribed with effect from the 1st June 1932 by Burma Act II of 1932 as amended by the Burma Act V of 1932 were extended up to the 31st March 1938 by Burma Act I of 1935.

(ii) The rates of stamp duty on awards were further revised with effect from the 1st September 1935 to the 31st March 1938 by Burma Act V of 1935 which provided for a reduction in duty for awards of all but petty valuation.

(iii) Rules 13 (c) and 17 (c) of the Indian Stamp Rules, 1925, were amended, extending the use of Court-fee stamps to copies of, or extracts from, registers given on printed forms.

(iv) Stamp Dépôt Direction 12 (i) was amended so that packets of postal stamps despatched by parcel post of face value of more than Rs. 100 should be insured for a nominal value of Rs. 100 only.

(v) The remission of stamp duty under section 9 of the Indian Stamp Act, 1899, allowed in respect of reconveyance by Government to the mortgagor of property mortgaged to Government by Government servants, which was previously allowed only when the retransferee was still a Government servant was extended to include persons who have left Government service.

2. *Receipts and Expenditure.*—Throughout the year the practice begun in 1934 continued of realizing fees for rubber export licence under the Rubber Restriction Scheme by means of Court-fee stamps and refunding the value of these stamps to the Burma Rubber Licensing Committee. Allowing for stamps on rubber export licences, the gross receipts fell by Rs. 1,30,167 or 2'99 per cent from Rs. 43,41,773 to Rs. 42,14,606 while the nett receipts fell by Rs. 1,33,557 or 3'23 per cent from Rs. 41,24,752 to Rs. 39,91,195. There was a decrease in the total receipts under the Stamp and Court-fees Acts but that under the Court-fees Act was the larger. In Rangoon, the total receipts from the sales of both Court-fee and non-Judicial stamps, excluding the contribution of Rs. 4,23,000 received from the Government of India in respect of unified stamps and excluding the value of Court-fee stamps on rubber export licences amounted to Rs. 15'10 lakhs as against Rs. 15'74 lakhs in the previous

year, a decrease of Rs. 0'64 lakh. Increases in the total receipts were recorded in the Arakan, Mandalay and Sagaing Divisions but other divisions showed large decreases. The total receipts excluding rubber export licence fees increased by over Rs. 23,000 in the Mandalay District, by over Rs. 17,000 in the Akyab District and by less than Rs. 1,000 in the Mergui District. The largest decrease was recorded in Rangoon Town, *viz.*, Rs. 63,847, followed by over Rs. 21,000 in the Prome and Amherst Districts, by nearly Rs. 20,000 in the Pyapôn District, by over Rs. 13,000 in the Henzada District and by over Rs. 12,000 in the Tharrawaddy, Thatôn and Pegu Districts. The increase and decrease in receipts under the two Acts are discussed separately in paragraphs 3 and 4 of this note.

The charges during the period under review were Rs. 2,47,927 (Rs. 2,25,777) showing an increase of Rs. 22,150. The charges include the additional duty levied under section 68 of the Rangoon Development Trust Act and refunded ultimately to the Trust which amounted to Rs. 80,829 (Rs. 89,866) showing a decrease of Rs. 9,037. It also includes a sum of Rs. 24,516 refunded to the Burma Rubber Licensing Committee. The cost of general supervision increased by Rs. 2,126 as compared with the previous year. The increase is mainly due to contingencies on account of purchase of two stamping machines for affixing and impressing or perforating labels under rule 9 of the Indian Stamp Rules, 1925, in Mandalay and Mergui.

3. *Receipts on account of Judicial Stamps.*—Allowing for stamps on rubber export licence the receipts under the Statement II, page 7. Court-fees Act fell by Rs. 93,205 or 3'98 per cent from Rs. 23,37,711 to Rs. 22,44,506. Increases were recorded in twelve districts, the largest being over Rs. 22,000 in the Mandalay District followed by over Rs. 9,000 in the Mergui District and by over Rs. 4,500 in the Akyab District. Decreases were recorded in twenty-five districts, the largest being over Rs. 39,500 in Rangoon Town followed by over Rs. 12,500 in the Tharrawaddy District ; by over Rs. 11,000 in the Prome District ; by over Rs. 10,500 in the Amherst District and by over Rs. 9,000 in the Henzada District. District reports attribute this decrease to unfavourable trade conditions affecting the amount of litigation.

4. *Receipts on account of non-Judicial Stamps.*—The increased rates of stamp duties on documents extended throughout the year by Burma Act I of 1935 did not help to arrest the decline of receipts on account of non-Judicial stamps. The receipts decreased by Rs. 36,850 (Rs. 2,73,348) or 1'83 per cent from Rs. 20,06,737 to Rs. 19,69,887, the decrease being attributed to the economic condition of the province which appears to be showing some signs of recovery from the set-

Statement III,
pages 8,9.

back that it had since the trade depression began as far back as 1930-31. The receipts showed an increase in twenty-four districts, the largest being over Rs. 12,500 in the Akyab District. In each of the remaining districts the increases were well under Rs. 6,000. Decreases were, however, recorded in thirteen districts, the largest being over Rs. 22,500 in Rangoon Town followed by over Rs. 18,500 in the Pyapôn District and by over Rs. 10,300 in the Prome District.

The total miscellaneous receipts were Rs. 19,119 (Rs. 17,281) showing an increase of Rs. 1,838. As in the previous year, no duty under section 8 of the Indian Stamp Act was realized during the year under review.

5. *Arrangements for the Vend of Stamps.*—The number of *ex-officio* and salaried vendors decreased by 4 from 108 to 104 and of licensed vendors by 2 from 844 to 842. The number of vendors increased in 15 districts, decreased in 10 districts and remained unchanged in 12 districts. Shwebo District recorded an increase of 5 vendors while Thayetmyo District registered a big decrease of 13 vendors, which is attributed to the cancellation of many licences that were not utilized. The Treasury Officers, Mergui and Mandalay, were appointed to be the "proper officers" for impressing stamps under Rule 9 of the Indian Stamp Rules, 1925. They are not authorized to decide the amount of duty. The amount of discount paid to vendors on both Judicial and non-Judicial stamps decreased by Rs. 2,884 from Rs. 50,865 to Rs. 47,981, the average earned by each vendor being Rs. 56'98 (Rs. 60'26). The decrease in the total discount is due to the corresponding decrease in the sale of stamps on account of the unfavourable trade conditions. The present rates appear to be adequate.

Misconduct—No cases of misconduct on the part of the stamp vendors were recorded during the year under review.

6. *Action with regard to insufficiently Stamped Documents.*—The number of documents impounded by Courts was 721 (+86), an increase of 235 cases. Cases increased by 44 in the Shwebo District; by 33 in the Kyaukse District and by 31 in the Pegu District. Duty realized decreased by Rs. 22 and penalties by Rs. 178. Duty realized increased in 16 districts, the largest being Rs. 60 in Rangoon and decreased in 15 districts, the largest being Rs. 102 in the Mandalay District. Penalties increased in 18 districts, the largest being Rs. 633 in Rangoon and decreased in 17 districts, the largest being Rs. 1,120 in the Mandalay District. The number of cases dealt with by Collectors decreased by 1 from 811 to 810. Cases increased in 21 districts, the largest being 71 in the Meiktila District and decreased in 11 districts, the largest being 85 cases in the Henzada District. The duty realized decreased by Rs. 4, whereas the penalty

realized increased by Rs. 1,591. Nineteen and 22 districts recorded increases in duty and penalty realized. Duty increased by Rs. 226 in Rangoon; by Rs. 140 in the Amherst District; by Rs. 90 in the Toungoo District and by Rs. 80 in the Tharrawaddy District. Penalty realized increased by Rs. 661 in the Toungoo District; by Rs. 617 in the Kyaukse District; by Rs. 529 in the Amherst District; by Rs. 442 in the Insein District; by Rs. 364 in the Meiktila District, and by Rs. 325 in the Pyapôn District. Sixteen and 14 districts recorded decreases in the duty and penalty realized. Duty realized decreased by Rs. 364 in the Mandalay District; by Rs. 185 in the Katha District and by Rs. 94 in the Bassein District. Penalty realized decreased by Rs. 559 in the Mandalay District; by Rs. 351 in the Henzada District; by Rs. 316 in the Shwebo District; by Rs. 272 in the Sagaing District and by Rs. 249 in the Akyab District.

7. *Prosecutions for Stamp Offences.*—The total number of prosecutions was 9 (7). Of the 8 (8) persons tried 6 (6) were convicted and fines imposed averaged Rs. 16 (Rs. 10) per person convicted. Offences were compounded in the Rangoon Town, Upper Chindwin, Kyaukpyu, Minbu, Insein and Prome Districts and the amount of composition recovered was Rs. 201 (Rs. 68). Rewards were paid in 15 (20) districts, the largest amount being Rs. 140 (Rs. 130) in the Katha District and Rs. 60 (Rs. 50) in the Hanthawaddy District.

8. *Action taken in regard to the Valuation of Estates.*—The total Court-fees realized on Probates of Wills and Letters of Administration decreased by Rs. 8,441, from Rs. 76,037 to Rs. 67,596 and the additional Court-fees realized decreased by Rs. 612, from Rs. 1,843 to Rs. 1,231. No penalty was realized.

9. *Administration.*—The general supervision of the office of the Superintendent of Stamps and the Local Stamp Dépôt, Rangoon, remained under the control of the Collector (Superintendent of Stamps), Rangoon. The above two establishments were under the immediate supervision of the Assistant Superintendent of Stamps, U Hla Pe (1), Extra Assistant Commissioner, throughout the year under review.

Since the keeping in abeyance of the post of the Financial Commissioner (Transferred Subjects) with effect from the 2nd June 1932, the work connected with the preparation of the Stamp Budgets and Reports has been delegated to the Superintendent of Stamps, Rangoon. The financial Commissioner, as the Chief Controlling Revenue Authority in Burma, continued to hold the administrative charge of Stamp Revenue during the year under review.

M. J. CLARKE,

RANGOON, the 28th August 1936.

Superintendent of Stamps, Rangoon.

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STATEMENT I.—*Abstract of Receipts and Charges* (Paragraph 2 of Note).

—	Receipts	Charges.						Nett receipts.
		Dis-count and Establish-ment for sale of stamps	Re-funds.	Cost of stamps supplied from Central Stamp Store.	Cost of general super-vision.	Other charges.	Total.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Indian Stamp Act, 1899.	(a) 19,69,887	50,544	(a) 98,468	10,210		...	(d) 1,59,222	(e) 18,10,665
Under the Court Fees Act, 1870.	(1) Duty levied on Probates, Letters of Administration and Certificates under the Succession Certificates Act, 1925.	1,20,953			(b) 17,610	...	(d) 71,095	(e) 21,98,140
		16,369	49,824	4,902				
	(2) Other Court Fees.	(g) 21,48,282						
Total ...	1935-36	42,39,122	66,913	1,48,292	15,112	17,610	(c) 2,47,927	(f) 39,91,195
	1934-35	43,50,529	67,834	1,32,457	10,002	15,484	(c) 2,25,777	(f) 41,24,752

(a) Includes Rs. 80,829 additional stamp duty levied under section 68 of the Rangoon Development Trust Act, 1920, and paid to the Board of Trustees.

(b) The accounts do not distribute the cost of general supervision between the Indian Stamp Act, 1899, and the Court Fees Act 1870.

(c) Rewards and contingencies are now included in column 6 "Cost of general supervision."

(d) Excludes cost of general supervision (column 6).

(e) In these figures of *nett* receipts under each Act no deduction has been made on account of cost of supervision (column 6).

(f) The cost of supervision (column 6) is included in the two totals at the foot of column 8 and has been deducted in the calculation of the *nett* totals at the foot of column (9).

(g) Includes Rs. 24,516 received as fees for rubber export licence under Rubber Restriction Scheme.

STATEMENT III.—Receipts on account of Non-Judicial

Divisions and Districts.	Impressed stamps (engraved sheets).	Hundi or inland bills of exchange.	Impressed stamps as defined in section 2 (13) (a) of Stamp Act.	Foreign bill stamps.	Unified stamps (four-annas, two-annas, one-anna and half-anna)	Share transfer stamps.	Insurance stamps.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(7A)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Arakan—							
Akyab ...	32,829	...	4,492	...	...	...	...
Hill District of Arakan ...	...	...	...	...	...	...	...
Kvauppyu ...	6,901	...	4	...	...	...	...
Sandoway ...	5,045	...	63	...	...	...	...
Pegu—							
Rangoon ...	1,29,696	12,714	4,72,405	48,510	4,23,000	53,813	20,882
Pegu ...	41,277	...	763	...	...	...	...
Tharrawaddy ...	41,127	...	113	...	...	...	...
Hanthawaddy ...	11,684	...	352	...	...	...	...
Insein ...	14,516	...	88	...	...	...	...
Prome ...	36,927	...	115	...	...	...	...
Irrawaddy—							
Bassein ...	46,605	...	2,500	...	...	21	...
Henzada ...	39,342	...	175	...	...	...	...
Myaungmya ...	49,214	...	371	...	...	...	...
Maubin ...	25,367	...	162	...	...	...	...
Pyapon ...	42,349	...	215	...	...	3	...
Tenasserim—							
Salween ...	311	...	...	...	...	...	...
Thaton ...	21,303	...	349	...	...	...	...
Amherst ...	36,990	...	12,705	19	...	1,134	69
Tavoy ...	9,834	...	2,310	...	...	...	...
Mergui ...	7,773	...	284	...	...	...	...
Toungoo ...	26,154	...	255	...	...	...	...
Magwe—							
Thayetmyo ...	5,739	...	31	...	...	...	...
Minbu ...	12,312	...	60	...	...	...	...
Magwe ...	20,119	...	376	...	...	3	...
Pakokku ...	9,698	...	58	...	...	...	...
Chin Hills ...	74	...	...	...	...	...	...
Mandalay—							
Mandalay ...	40,402	...	1,497	...	...	...	...
Kyaukse ...	7,115	...	102	...	...	...	...
Meiktila ...	9,071	...	697	...	...	...	...
Myingyan ...	14,691	...	436	...	...	...	...
Yamethin ...	28,590	...	266	...	...	...	...
Sagaing—							
Bhamo ...	1,616	...	72	...	...	...	...
Myitkyina ...	4,897	...	67	...	...	...	...
Shwebo ...	19,728	...	114	...	...	...	...
Sagaing ...	11,067	...	415	...	...	...	...
Katha ...	7,799	...	234	...	...	...	...
Upper Chindwin ...	2,295	...	23	...	...	...	...
Lower Chindwin ...	10,427	...	11	...	...	...	...
Total ...							
1935-36 ...	8,30,884	12,714	5,02,180	48,538	4,23,000	54,974	20,951
1934-35 ...	8,91,375	8,894	5,15,244	43,904	4,23,000	32,076	22,855

Stamps (Paragraph 4. of Note).

Agreement stamps	Brokers' note stamps.	Stamps for legal practitioners' licences.	Notarial stamps	Forms for agreements and memoranda chargeable with two-anna coloured impressions.	Forms for cheques, receipts, etc.	Miscellaneous receipts.	Total
(7b)	(7c)	(8)	(9)	(10)	(11)	(12)	(13)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	985	...	...	...	239	38,545
...
...	...	195	...	...	...	83	7,183
...	...	250	...	...	...	403	5,761
...	603	15,480	752	2,631	11,951	2,298	11,94,744
...	...	1,185	...	...	...	745	43,970
...	...	1,085	...	...	...	487	42,812
...	...	685	...	...	...	1,050	13,771
...	...	685	...	...	...	775	16,064
...	...	1,140	...	...	...	330	38,512
...	...	985	...	...	...	811	50,922
...	...	710	...	...	...	457	40,684
...	...	915	...	...	...	1,048	51,548
...	...	650	...	...	...	288	26,467
...	...	965	...	...	...	1,283	44,815
...	...	15	...	...	...	11	337
...	...	835	...	...	...	483	22,970
...	...	1,270	...	...	...	1,077	53,264
...	...	360	...	...	...	186	12,690
...	...	295	...	...	...	223	8,575
...	...	810	...	...	...	1,065	28,284
...	...	410	...	...	...	120	6,300
...	...	830	...	...	...	303	13,510
...	...	1,595	...	...	...	289	22,382
...	...	835	...	...	...	207	10,798
...	74
...	...	1,195	...	...	...	328	43,422
...	...	540	...	...	...	1,125	8,882
...	...	890	...	...	...	505	11,163
...	...	1,175	...	...	...	179	16,481
...	...	1,480	...	...	...	281	30,612
...	...	120	...	...	...	33	1,841
...	...	180	...	...	...	204	5,348
...	...	625	...	...	...	665	21,132
...	...	810	...	...	...	577	12,869
...	...	340	...	...	...	654	9,027
...	...	175	...	...	...	143	2,636
...	...	890	...	...	...	159	11,487
...	603	41,590	752	2,631	11,951	19,119	19,69,887
10	728	37,975	758	1,676	10,961	17,281	20,06,737

STATEMENT IV.—*Arrangements for the Vend of Stamps* (Paragraph 5 of Note).

Divisions and Districts.	Number of <i>ex-officio</i> and salaried vendors.	Number of licensed vendors.	Discount allowed to vendors		
			On judicial stamps	On non-judicial stamps.	Total
(1)	(2)	(3)	(4)	(5)	(6)
			Rs.	Rs.	Rs.
Arakan—					
Akyab ...	1	50	577	1,130	1,707
Kyaukpyu ...	8	22	69	317	386
Sandoway ...	...	6	84	244	328
Pegu—					
Rangoon ...	3	13	3,533	4,494	8,027
Pegu ...	1	19	673	1,397	2,070
Tharrawaddy ...	...	19	451	1,594	2,045
Hanthawaddy ...	...	10	418	577	995
Insein ...	1	16	381	717	1,098
Prome ...	6	18	446	1,645	2,091
Irrawaddy—					
Bassein ...	6	32	614	1,483	2,097
Henzada ...	6	29	444	1,745	2,189
Myaungmya ...	1	58	537	2,192	2,729
Maubin ...	4	13	354	894	1,248
Pyapôn ...	4	26	526	1,932	2,458
Tenasserim—					
Salween ...	...	1	11	9	20
Thatôn ...	...	27	441	985	1,426
Amherst ...	1	28	525	1,121	1,646
Tavoy ...	1	14	148	396	544
Mergui ...	1	20	208	277	485
Toungoo ...	1	14	497	968	1,465
Magwe—					
Thayetmyo ...	6	11	135	257	392
Minbu ...	6	22	232	606	838
Magwe ...	6	48	461	960	1,421
Pakôkku ...	8	27	249	484	735
Chin Hills ...	1	3	6	2	8
Mandalay—					
Mandalay ...	2	17	709	1,149	1,858
Kyaukse ...	...	17	148	335	483
Meiktila ...	...	24	187	457	644
Myingyan ...	1	38	333	719	1,052
Yamethin ...	4	42	417	1,355	1,772
Sagaing—					
Bhamo ...	2	2	...	36	36
Myitkyina ...	11	14	123	235	358
Shwebo ...	8	25	308	927	1,235
Sagaing ...	1	16	216	552	768
Katha ...	1	51	142	360	502
Upper Chindwin ...	1	20	65	107	172
Lower Chindwin ...	1	30	168	485	653
Total ... { 1935-36 ...	104	842	14,836	33,145	47,981
... { 1934-35 ...	108	844	15,490	35,375	50,865

STATEMENT V.—*Insufficiently Stamped or Unstamped Instruments on which duty and penalty were levied (Paragraph 6 of Note).*

Divisions and Districts.			By Courts or persons receiving evidence under section 35, Stamp Act.			By Collector under sections 32, 37, 40 and 41, Stamp Act.		
			Number of cases dealt with.	Duty realized.	Penalty realized.	Number of cases dealt with.	Duty realized.	Penalty realized.
(1)			(2)	(3)	(4)	(5)	(6)	(7)
				Rs.	Rs.		Rs.	Rs.
Arakan—								
Akyab	...	...	23	17	192	6	4	26
Kyaukpyu	...	...	4	2	22	8	15	30
Sandoway	...	...	18	27	290	4	72	14
Pegu—								
Rangoon	...	...	62	96	1,009	64	415	156
Pegu	...	...	85	52	511	12	42	140
Tharrawaddy	...	...	9	7	50	21	130	299
Hanthawaddy	...	...	51	53	550	22	141	301
Insein	...	...	20	11	131	15	70	532
Prone	...	...	11	14	144	19	78	89
Irrawaddy—								
Bassein	...	...	32	65	422	58	58	266
Henzada	...	...	25	18	201	58	23	215
Myaungmya	...	...	53	61	593	51	131	263
Maubin	...	...	11	29	41	15	71	147
Pyapôn	...	...	37	29	320	26	145	789
Tenasserim—								
Salween	...	...	...	...	...	2	1	10
Tnatôn	...	...	33	25	327	24	26	105
Amherst	...	...	15	42	257	30	168	610
Tavoy	...	...	7	5	60	12	17	104
Mergui	...	...	10	7	74	10	12	130
Toungoo	...	...	11	5	75	56	177	808
Magwe—								
Thayetmyo	...	...	6	4	50	2	6	60
Minbu	...	...	13	16	173	7	6	63
Magwe	...	...	9	8	103	7	22	156
Pakôkku	...	...	...	...	...	1	4	203
Chin Hills	...	...	...	...	...	...	...	...
Mandalay—								
Mandalay	...	...	32	13	105	12	60	150
Kyaukse	...	...	41	37	246	21	93	749
Meiktila	...	...	8	6	78	76	40	381
Myingyan	...	...	1	1	15	7	63	98
Yamethin	...	...	13	20	204	5	17	40
Sagaing—								
Bhamo	...	...	...	...	...	2	3	30
Myitkyina	...	...	5	5	49	36	55	95
Shwebo	...	...	59	49	465	5	12	139
Sagaing	...	...	3	1	10	30	183	383
Katha	...	...	7	4	77	66	61	512
Upper Chindwin	...	...	5	4	30	10	8	101
Lower Chindwin	...	...	2	1	15	10	23	120
Total	...	{ 1935-36	721	734	6,889	810	2,452	8,314
	...	{ 1934-35	486	756	7,067	811	2,456	6,723

STATEMENT VI.—*Stamp Prosecutions and Results* (Paragraph 7 of Note).

Divisions and Districts.	Number of cases instituted.	Number of persons			Amount of fines imposed.	Number of offences compounded.	Amount of composition recovered.	Amount of rewards disbursed.
		Brought to trial.	Convicted.	Acquitted.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					Rs.		Rs.	Rs.
Arakan—								
Akyab ...	2	3	2	1	17	...	...	...
Kyaukpyu ...	...	...	...	...	...	2	14	...
Sandoway ...	...	...	...	...	...	...	...	...
Pegu—								
Rangoon ...	...	...	...	...	...	16	86	...
Pegu ...	...	...	...	...	...	...	...	2
Tharrawaddy ...	...	...	...	...	...	...	...	...
Hanthawaddy ...	1	1	1	...	20	...	...	60
Insein ...	...	...	...	...	...	1	31	5
Prome ...	...	...	...	...	...	1	5	...
Irrawaddy—								
Bassein ...	...	...	...	...	...	...	...	35
Henzada ...	...	...	...	...	...	...	...	10
Myaungmya ...	1	1	1	...	50	...	...	5
Maubin ...	...	...	...	...	...	...	...	...
Pyapôn ...	...	...	...	...	...	...	...	10
Tenasserim—								
Salween ...	...	...	...	...	...	...	...	...
Thatôn ...	...	...	...	...	...	...	...	...
Amherst ...	...	...	...	...	...	...	...	...
Tavoy ...	...	...	...	...	...	...	...	...
Mergui ...	...	...	...	...	...	...	...	...
Toungoo ...	1	1	...	1	...	...	...	...
Magwe—								
Thayetmyo ...	1	1	1	...	5	...	...	...
Minbu ...	2	...	...	...	...	2	50	...
Magwe ...	...	...	...	...	...	...	...	...
Pakokku ...	...	...	...	...	...	...	...	...
Chin Hills ...	...	...	...	...	...	...	...	...
Mandalay—								
Mandalay ...	...	...	...	...	...	...	...	...
Kyaukse ...	...	...	...	...	...	...	...	16
Meiktila ...	...	...	...	...	...	...	...	...
Myingyan ...	...	...	...	...	...	...	...	3
Yamethin ...	...	...	...	...	...	...	...	6
Sagaing—								
Bhamo ...	...	...	...	...	...	...	...	...
Myitkyina ...	...	...	...	...	...	...	...	9
Shwebo ...	...	...	...	...	...	...	...	10
Sagaing ...	...	...	...	...	...	...	...	10
Katha ...	...	...	...	...	...	...	...	140
Upper Chindwin ...	1	1	1	...	3	3	15	14
Lower Chindwin ...	...	...	...	...	...	...	...	...
Total ...								
1935-36 ...	9	8	6	2	95	25	201	335
1934-35 ...	7	8	6	2	60	13	68	444

STATEMENT VII.—*Action taken by Collectors to test the value of estates for which applications for probate or letters of administration were put in (Paragraph 8 of Note).*

Divisions and Districts.	Number of cases pending at the beginning of the year.	Number of cases reported to Collector [sec 19(H) of the Court-fees Act].	Number of cases completed during the year.	Amount of Court-fees realized during the year on estates as valued at the time of issue of probate or letters of administration.	Amount of additional Court-fees realized on amended valuations.	Penalty.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Arakan—				Rs.	Rs.	Rs.
Akyab	1	...	...	...	...	...
Kyaukpypu	...	...	...	...	...	...
Sandoway	...	...	...	...	...	...
Pegu—						
Rangoon	27	96	92	52,369	559	...
Pegu	2	6	6	50	...	...
Tharrawaddy	...	8	6	267	...	...
Hanthawaddy	12	8	16	...	...	...
Insein	29	19	37	3,054	475	...
Prome	...	1	...	...	...	...
Irrawaddy—						
Bassein	13	12	13	773	...	...
Henzada	4	9	11	...	...	...
Myaungmya	2	5	4	144	6	...
Maubin	...	6	4	...	...	...
Pyapon	3	10	5	236	...	...
Tenasserim—						
Salween	...	...	...	...	...	...
Thaton	4	13	10	457	191	...
Amherst	4	20	20	4,516	...	...
Tavoy	...	...	...	...	...	...
Mergui	...	...	...	...	...	...
Toungoo	1	6	4	585	...	...
Magwe—						
Thayetmyi	...	...	...	...	...	...
Minbu	1	2	3	...	...	...
Magwe	1	10	11	...	...	...
Pakokku	4	3	7	162	...	...
Chin Hills	...	...	...	...	...	...
Mandalay—						
Mandalay	19	18	15	4,154	...	...
Kyaukse	...	3	2	...	...	...
Meiktila	1	...	...	...	...	...
Myingyan	2	4	4	...	...	...
Yamethin	3	5	4	...	...	...
Sagaing—						
Bhamo	...	2	2	...	...	...
Myitkyina	...	6	6	250	...	...
Shwebo	...	1	1	80	...	...
Sagaing	6	11	8	499	...	...
Katha	1	1	2	...	...	...
Upper Chindwin	...	...	...	...	...	...
Lower Chindwin	...	...	...	...	...	...
Total	1935-36	140	285	293	67,596	1,231
...	1934-35	103	290	253	76,037	1,843